



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)

(Implements RCW 34.05.310)

Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-100 Appeals.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300 and 82.01.060(2).

Reasons why rules on this subject may be needed and what they might accomplish:

WAC 458-20-100 (Rule 100) explains that the Department's procedures for administrative review of action of the Department or of its officers and employees in the assessment or collection of taxes. Rule 100:

- Explains that a taxpayer is encouraged to request a supervisor's conference with the division of the Department that proposes to issue an assessment or take some other action in dispute;
- Describes the Department's administrative review procedures should a taxpayer choose to appeal a tax assessment or collection action taken by the Department or its officers and employees; and
- Recognizes that a taxpayer may appeal the Department's administrative review decision to the Board of Tax Appeals or the Thurston County Superior Court.

The Department intends to amend Rule 100 to clarify that the Department's administrative review is an informal review by the Department and not an independent review such as that conducted by the Board of Tax Appeals or the Thurston County Superior Court. The Department is also asking for public comment regarding improvements to the Department's administrative review process to better streamline the procedures for efficiency.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None.

Process for developing new rule (check all that apply):

☐ Negotiated rule making

☐ Pilot rule making

☐ Agency study

☒ Other (describe) Parties interested in this rule making may contact the individual listed

below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail and should be directed to Jay Jetter at either of the following addresses: email: JayJ@dor.wa.gov, or mailing address: Jay Jetter, ITA Division, PO Box 47453, Olympia, WA 98504-7453.

Written and oral comments will be accepted at the public meeting.

Public meeting location:

Capitol Plaza Building
4th Floor Executive Conference Room
1025 Union Avenue SE
Olympia, Washington

Assistance for persons with disabilities:

Contact Mary Carol LaPalm (360) 725-7499 or Renee Cosare (360) 725-7514 no later than 10 days before the meeting date. For Hearing Impaired please contact us via the Washington Relay Operator at (800) 833-6384.

Call in option can be provided upon request no later than 3 days before the meeting date.

Date: February 18, 2015 **Time:** 10:00 a.m.

Date

January 7, 2015

Name

Dylan Waits

Signature

Title

Rules Coordinator

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STATE OF WASHINGTON
FILED

DATE: January 07, 2015

TIME: 11:59 AM

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